



Postal Registration No. N. E.—771/2006-2008

# The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 33

Shillong, Thursday, September 13, 2012

22nd Bhadra-1934 (S. E.)

## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

#### NOTIFICATIONS

The 30th August, 2012.

**No. ERTS (T) 64/98/506 -** In pursuance of the relevant provisions stipulated under the State Industrial Policy, 1997, tax exemption was granted to eligible industrial units under the Meghalaya Industries (Sales Tax Exemption) Scheme, 2001.

Consequent upon the enactment of the Meghalaya Value Added Tax Act, 2003 with effect from the 1st May, 2005, the old sales tax system was replaced by a multipoint system involving payment of statutory taxes across the value chain;

And whereas, the tax exemption granted earlier to eligible industrial units under the erstwhile Meghalaya Industries (Sales Tax Exemption) Schemes, 2001 being found not compatible with VAT, has been replaced by a remission scheme, namely, the Meghalaya Industries (Tax Remission) Scheme, 2006;

And whereas, an eligible industrial unit under the remission scheme is required to charge tax as per the applicable rates of tax to ensure smooth and seamless operation of the VAT chain, a dispensation was created to allow remission of 99% of the tax so charged and the eligible unit is required to deposit only 1 % of such tax into Government account as per the provisions of the said remission scheme;

And whereas, further, a dealer registered under the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act 2 of 2005) who purchases goods taxable under the VAT system from such eligible industrial units and sells such goods to another industrial unit under the Remission Scheme in the course of Intra-State or Inter-State trade or commerce or in the course of export out of the territory of India, being eligible to input tax credit as per VAT system, becomes entitled to a refund of the tax so charged by eligible industrial units.

And whereas, in the public interest, it has become necessary to restrict the availability of input tax credit in respect of subsequent sales of goods taxable under VAT to a registered dealer in the course of Intra-State or Inter-State trade or commerce or in the course of export out of the territory of India, if the goods so sold are manufactured by an eligible industrial unit.

Now, therefore; in supercession of Government Notification No. ERTS(T) 64/98/408, dated 9<sup>th</sup> July, 2009 and in exercise of the powers conferred by sub-section (10) of Section 11 of the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005) the Governor of Meghalaya hereby notifies that a registered dealer, being an eligible industrial unit, when purchasing goods specified in Schedule-II, Schedule-III and Schedule –IV appended to the said Act within the State of Meghalaya, manufactured by any other eligible industrial unit under the Meghalaya Industries (Tax Remission) Scheme, 2006 shall not be entitled to input tax credit for the amount of tax shown to have been charged in the tax invoice issued by the eligible industrial unit in respect of such sale.

The eligible industrial unit under the Meghalaya Industries (Tax Remission) Scheme, 2006 shall mention the number and date of its Certificate of Entitlement and also give a declaration in the tax invoice to the effect that the goods so sold under the invoice are manufactured in the industrial unit enjoying the benefits under the applicable category under the remission scheme.

This Notification shall come into force with retrospective effect from 9<sup>th</sup> July, 2009.

**J. LYNGDOH,**  
Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.

The 30th August, 2012.

**DECLARATION UNDER SECTION 6 OF THE L.A. ACT, 1984**

**No.RDA.26/2012/26.**

Whereas it appears to the Government of Meghalaya that the land is required to be taken by the Government at the public expenses for public purpose,viz for **Construction of BOP of 114<sup>th</sup> Bn. BSF** at **Kishnupara** village, it is hereby declared that for the above purpose, the land under **Mouza No. II-12** measuring more or less **11 B -3 K- 0 L** or **3.83 Acres** approx in the District of West Garo Hills of standard measurement, bounded on the:

**BOUNDARIES**

**North** : **A kingland of Matchokgiri.**  
**South** : **Indo-Bangladesh Border Road.**  
**East** : **A kingland of Matchokgiri.**  
**West** : **Indo-Bangladesh Border Road.**

Is required within the aforesaid village of **Kishnupara**.

The Declaration is made under the provision of **Section 6 of the L.A.Act, 1894, as amended by the Act 68 of 1984** to whom it may concern.

A Plan of the land may be inspected in the Office of the Deputy Commissioner,West Garo Hills,Tura.

Nothing in this Declaration will be considered to apply to the land which is reasonable for the said purpose under the terms of the lease and which Government elects to resume instead of acquiring under the Act.

**S. R. WALLANG,**

Under Secretary to the Government of Meghalaya,  
Revenue and Disaster Management Department,  
Meghalaya, Shillong.

The 24th August, 2012.

No.RDA.34/2012/25.— It is hereby notified that the land measuring more or less 72B-4K-04L or, 96,862.07 sqm.in the village Jamge A'kingland in the District of East Garo Hills likely to be needed for the purpose viz: construction of 2 laning of Shillong-Nongstoin Section of NH-44 and Nongstoin-Tura State Road under Phase "A" of SARDP-NE.

**DETAILS OF LAND UNDER ACQUISITION.**

Sl. No.	Name of Land owner	Name of Village/Area	Plot No.	Area B - K - L	Roadside		Scheduled of Boundary
					RHS	LHS	
1	2	3	4	5	6	7	8
1.	Snalgre A'king Nokma	Snalgre	'A'	0-2-00	RHS	-	North:- Snalgre A'kingland South:- PWD Road East :- Naringgre A'kingland West :-Jamge A'kingland
2.	Shri Matap Marak, Jamge A'kingland Nokma	Jamge A'kingland	'B' 'C' 'D' 'E' 'H' 'I' 'M' 'N' 'O' 'P' 'Q'	3-3-17 4-0-17 1-3-15 1-3-15 3-0-18 3-0-18 1-2-17 7-2-13 7-2-13 14-0-12 14-0-12	RHS - - - - RHS - - - - RHS	- LHS LHS LHS LHS - - LHS - LHS -	North:- Jamge A'kingland South:- PWD Road East :- Snalgre A'kingland West :- PWD Road
3.	Shri Norek Sangma	Jame	'F' 'G'	2-0-01 2-0-01	RHS -	- LHS	North:- Jamge A'kingland South:- PWD Road East :- Jamge A'kingland West :- Jamge A'kingland
4.	Fishery Deptt.	-do-	'J' 'K'	2-0-09 2-0-09	RHS -	- LHS	North:- Jamge A'kingland South:- PWD Road East :- Manda Stream West :- Jamge A'kingland
5.	Shri Menthinath Areng	Jamge	'L'	1-2-17	-	LHS	
6.	Secretary, Jamge Ranggura L.P. School	-do-					
7.	Shri Manik Sangma	-do-					
8.	Shri Bangjing Sangma	-do-					
9.	Shri Matap Marak, Nokma Jamge A'kingland	-do-					
10.	Shri Robish Marak	-do-					
11.	Shri Rondol Chetri	-do-					
12.	Shri Somel Sangma	-do-					
13.	Dist. Medical Health Sub- Centre	-do-					

1	2	3	4	5	6	7	8
14.	Secretary, Jamge Cooperative Society	-do-					
15.	Secretary, Jamge M.E.School	-do-					
16.	Fishery Deptt, East Garo Hills	-do-					
17.	Shri Mentinath Areng	-do-					
18.	Smt. Skurity Areng	-do-					
19.	Shri Emson Sangma	-do-					
20.	Shri John Perich Momin	-do-					
21.	Smt. Jimrimbal Marak	-do-					
22.	Shri Sellongberth Sangma	-do-					
23.	Shri Kulath Marak	-do-					
24.	Shri Jengsan Marak	Jamge					
25.	Shri Jidi Sangma	-do-					
26.	Smt. Ripmoni Marak	-do-					
27.	Shri Ramjota Behari	-do-					
28.	Shri Pedalson Sangma	-do-					
29.	Shri Maila Baisal	-do-					
30.	Shri Hemath Marak	-do-					
	TOTAL :-			72-4-04 or, 96,862.07 sqm.			

This notification is made under the provisions of Section 4 of Act 1 of 1894 as amended by the Act 68 of 1984 to all whom it may be concerned.

The State Government are pleased to authorize the officers for the time being engaged in undertaking with their servants and workmen to enter upon and survey the land and do all other acts required or permitted by Sub-Section (2) of the Section 4 of the Act.

**S. R. WALLANG,**  
Under Secretary to the Government of Meghalaya,  
Revenue and Disaster Management Department,  
Meghalaya, Shillong.

The 31st August, 2012.

**No.PW/Adminn/56/2003/11** - In partial modification to this Department's Notification No.PW/Adminn/56/2003/1-B, dated 14.2.1997, the Governor of Meghalaya is pleased to order re-organisation of jurisdiction in respect of Additional Chief Engineer, P.W.D. (Roads), Eastern Zone, Shillong as indicated below with retrospective i.e. with effect from the date of performance in the jurisdiction.

<b>Name of P.W.D. Zone</b>	<b>Name of P.W.D. Circle under the Zone</b>	<b>Name of P.W.D. Division under the Circle</b>
P.W.D.(Roads) Eastern Zone, Shillong.	(1) Eastern Shillong Circle, Shillong	(1) Shillong South Division, Shillong (2) Nongpoh Division, Nongpoh (3) Umsning Division, Umsning (4) Sohra Division, Sohra (5) Mawsynram Division, Mawsynram
	(2) Western Circle, Nongstoin	(1) Mairang Division, Mairang (2) Mawkyrwat Division, Mawkyrwat (3) Ranikor Division, Ranikor (4) Nongstoin Division, Nongstoin

The Chief Engineer, P.W.D. (Roads), Meghalaya, Shillong shall be the overall Controlling Authority for all the Additional Chief Engineer's in the State.

*S.B. Chyrman,*  
**Secretary to the Govt. of Meghalaya,**  
**Public Works (R&B) Department**

The 30th August, 2012.

No.RDA.17/2012/42.

It is hereby notified that the land measuring more or less 51B-4K-08L or, 68,773.62 sqm. in the village Naringgre A'kingland in the District of East Garo Hills likely to be needed for the purpose viz: construction of 2 laning of Shillong-Nongstoin Section of NH-44 and Nongstoin-Tura State Road under Phase "A" of SARDP-NE.

**DETAILS OF LAND UNDER ACQUISITION.**

Sl. No.	Name of Land owner	Name of Village/Area	Plot No.	Area B - K - L	Roadside		Scheduled of Boundary
					RHS	LHS	
1	2	3	4	5	6	7	8
1.	Smt. Julliana Momin	Naringgre	'1'	1-2-08	RHS	-	North :- Naringgre A'kingland South :- PWD Road East :- Forest Reserve West :- Plot No. '2'
2.	Selesian of Donbosco in North East India, Naringgre	-do-	'2'	1-2-11	RHS	-	North :- Naringgre A'kingland South :- PWD Road East :- Plot No. '1' West :- Plot No. '3'
3.	Shri Graenith Marak, Nokma Naringgre A'kingland	-do-	'3' '4' '5' '6' '7' '8' '12' '14' '16'	0-4-00 1-3-10 4-3-11 5-3-05 1-3-06 12-0-05 4-0-13 2-2-16 4-1-10	RHS RHS RHS - - RHS RHS - LHS	- - - LHS LHS - - LHS LHS	North :- Naringgre A'kingland South :- PWD Road East :- State Forest Reserve West :- Plot No. '5'
4.	Smt. Heroni Sangma	-do-	'10'	1-0-14	RHS	-	North :- Naringgre A'kingland South :- PWD Road East :- Plot No. '8' West :- Plot No. '11'
5.	Smt. Ibin Momin	-do-	'11'	0-2-07	RHS	-	North :- Naringgre A'kingland South :- PWD Road East :- Plot No. '10' West :- Plot No. '12'
6.	Smt. Keroni Momin	-do-	'13'	0-2-14	-	LHS	North :- PWD Road South :- Naringgre A'kingland East :- Plot No. '14' West :- Jamge A'kingland
7.	Smt. Kemellin Momin	-do-	'15'	0-4-01	-	LHS	North :- PWD Road South :- Naringgre A'kingland East :- Forest Reserve West :- Naringgre A'kingland
8.	Forest Corporation	-do-	'9'	8-1-07	-	LHS	North :- PWD Road
9.	Smt. Julliana Momin	-do-					South :- Forest Reserve
10.	Shri Aron Momin	-do-					East :- Plot No. '12'
11.	Shri Polling Momin	-do-					West :- Forest Reserve
12.	Shri Pongith Momin	-do-					

1	2	3	4	5	6	7	8
13.	Shri Living Sangma	Naringgre					
14.	Selesians of Donbosco in North East India, Naringgre	-do-					
15.	Shri Nijoram Sangma	-do-					
16.	Smt. Snolish Marak	-do-					
17.	Secretary, Naringgre U.P. School	-do-					
18.	Shri Billon Momin	-do-					
19.	Smt. Ratmoni Sangma	-do-					
20.	AEC Office (Gram Sevak Quarter)	-do-					
21.	Smt. Ponorin Sangma	-do-					
22.	Smt. Silla M. Momin	-do-					
23.	Smt. Joshina Momin	-do-					
24.	Smt. Tiron Momin	-do-					
25.	Smt. Balsoni Momin	-do-					
26.	Smt. Sentina Momin	-do-					
27.	Smt. Surina Momin	-do-					
28.	Smt. Silche Momin	-do-					
29.	Smt. Aisil Momin	-do-					
30.	Smt. Kemillin Momin	-do-					
31.	Shri Jinggaram Sangma	-do-					
32.	Shri Krujing Momin	-do-					
33.	Shri Pering Momin	-do-					
34.	Shri Kitton Sangma	-do-					
35.	Shri Mingran Sangma	-do-					
36.	Shri Sengman Sangma	-do-					
37.	Shri Gohin Momin	-do-					
38.	Nokma Naringgre	-do-					
39.	Shri Willing Momin	-do-					
40.	Shri Krujing Momin	-do-					
41.	Shri Horeson Momin	-do-					
42.	Shri Jangson Sangma	-do-					
43.	Shri Nilbath Momin	-do-					
44.	Smt. Sulin Momin	-do-					
45.	Shri Erol Momin	-so-					
46.	Shri Dereth Sangma	-do-					
47.	Smt. Ratonni Marak	-do-					
48.	Shri Bisnath Sangma	-do-					
49.	Shri Jackson Momin	-do-					
50.	Shri Pereng Momin	-do-					
51.	Shri Rashon Sangma	-do-					
52.	Shri Nanggan Marak	-do-					
53.	Shri Sengman Sangma	-do-					
54.	Shri Wenath Marak	-do-					
55.	Shri Emanuel Momin	-do-					
56.	Shri Roming Momin	-do-					
57.	Shri Bresdil Sangma	-do-					
58.	Shri Tobison Sangma	-do-					

1	2	3	4	5	6	7	8
59.	Shri Ennon Sangma	Naringgre					
60.	Shri Kilton Sangma	-do-					
61.	Shri Penting Sangma	-do-					
62.	Shri Senderson Sangma	-do-					
63.	Shri Poresh Sangma	-do-	'13'				
64.	Shri Barnesh Sangma	-do-					
65.	Shri Tangseng Momin	-do-					
66.	Shri Kilbin Momin	-do-					
67.	Shri Joran Sangma	-do-					
68.	Shri Rampel Marak	-do-					
69.	Shri Alla Marak	-do-					
70.	Smt. Hareni Sangma	-do-					
71.	Shri Kalish Momin	-do-					
72.	Shri Ibin Momin	-do-					
73.	Shri Selbin Momin	-do-					
74.	Shri Teseng Sangma	-do-					
75.	Shri Dingol Marak	-do-					
76.	Shri Kiton Sangma	-do-					
77.	Smt. Malbarin Marak	-do-					
78.	Smt. Sented Momin	-do-					
79.	Shri Samgar Sangma	-do-					
80.	Shri Petius Arengh	-do-					
81.	Shri Rampil Marak	-do-					
82.	Shri Bengjing Marak	-do-					
83.	Shri Rongjam Momin	-do-					
84.	Shri Chirol Sangma	-do-					
85.	Smt. Bealine Marak	-do-					
86.	Shri Sonathon Momin	-do-					
87.	Smt. Milchi Ch. Marak	-do-					
88.	Smt. Misrol Momin	-do-					
89.	Smt. Takina Sangma	-do-					
90.	Smt. Posillina Momin	-do-					
91.	Shri Roma Sangma	-do-					
92.	Shri Sengrak Momin	-do-					
93.	Shri Tangseng Momin	-do-					
94.	Smt. Keroni Momin	-do-					
95.	Smt. Sengre Marak	-do-					
96.	Smt. Mithalina Marak	-do-					
97.	Shri Panggang Ruddy Sangma	-do-					
98.	Smt. Thailined R. Marak	-do-					
	TOTAL :-			51-4-08 or, 68,773.62 sqm.			

This notification is made under the provisions of Section 4 of Act 1 of 1894 as amended by the Act 68 of 1984 to all whom it may be concerned.

The State Government are pleased to authorize the officers for the time being engaged in undertaking with their servants and workmen to enter upon and survey the land and do all other acts required or permitted by Sub-Section (2) of the Section 4 of the Act.

**S. R. WALLANG,**

Under Secretary to the Government of Meghalaya,  
Revenue and Disaster Management Department,  
Meghalaya, Shillong.

The 5th September, 2012.

**No. ERTS (SL) 3/2010/130** – The Governor of Meghalaya is pleased to adopt the Lotteries (Regulation) Rules, 2010 (Central Rules) as published in the Gazette of India (Extraordinary) Part II Section 3 Sub-section (i), i.e. Notification No. G.S.R. 278 (E) dated 01.04.2010.

**J. LYNGDOH,**

Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.

The 31st August, 2012.

No.RDA.33/2012/34.

It is hereby notified that the land measuring more or less 54B-3K-10L or, 72,655.91 sqm. in the village Rongapre A'kingland in the District of East Garo Hills likely to be needed for the purpose viz: construction of 2 laning of Shillong-Nongstoin Section of NH-44 and Nongstoin-Tura State Road under Phase "A" of SARDP-NE.

**DETAILS OF LAND UNDER ACQUISITION.**

Sl. No.	Name of Land owner	Name of Village/Area	Plot No.	Area B – K – L	Roadside		Scheduled of Boundary
					RHS	LHS	
1	2	3	4	5	6	7	8
1.	Shri Mickson Sangma, Nokma, Rongap A'kingland	Rongap A'kingland	'A' 'D' 'E' 'F' 'G' 'H' 'I' 'J' 'K' 'L' 'M'	5-4-18 7-0-06 4-3-18 1-4-08 1-3-10 1-3-10 3-0-14 12-3-05 9-2-15 2-0-09 2-1-09	- RHS - RHS - RHS - RHS - RHS -	LHS - LHS - LHS - LHS - - - LHS	North :- Nokma A'kingland South :- PWD Road East :- Nokma A'kingland West :- Nokma A'kingland
2.	Secretary, GHADC, Tura	Rongap	'B'	0-2-00	RHS	-	North :- Nokma A'kingland South :- PWD Road East :- Nokma A'kingland West :- Nokma A'kingland
3.	Secretary, Rongap U.P.School,	-do-	'C'	1-2-08	RHS	-	North :- Nokma A'kingland South :- PWD Road East :- Nokma A'kingland West :- Nokma A'kingland
4.	Shri Losin D. Shira	Rongap Bazar			=	LHS	
5.	Shri Watson Marak, S/o. Bangnan Sangma	-do-			-	LHS	
6.	Shri Joren Sangma	-do-			-	LHS	
7.	Secretary, GHADC, Tura	Rongap Bazar			-	LHS	
8.	Secretary, S.S.A. C.R.C. Office	-do-			-	LHS	
9.	Secretary, Rongap U.P. School	Rongap			-	LHS	
10.	Shri Ethin Marak S/o. Santhoram Sangma	-do-			RHS	-	
11.	Secretary, Rongap Bazar Committee	-do-			RHS	-	
12.	Shri Mickson Sangma, Nokma, Rongap A'kingland	-do-			RHS	-	
13.	Smt. Galgillin Momin, W/o. Rupson T. Sangma	-do-			-	LHS	
14.	Smt. Galgillin Momin, W/o. Rupson T. Sangma	-do-			RHS	-	
15.	Sshri Mickson Sngma, Nokma, Rongap Akingland	-do-			RHS	-	
16.	Shri Koffison Sangma	-do-			-	LHS	

1	2	3	4	5	6	7	8
17.	Shri Panjing Sangma	-do-			-	LHS	
18.	Shri Ebin Marak	-do-			-	LHS	
19.	Shri Kabin Momin	-do-			RHS	-	
20.	Smt. Tejimolla D. Sangma	-do-			-	LHS	
21.	Smt. Menisa R. Marak	-do-			-	LHS	
22.	Smt. Nethalin A. Sangma	-do-			-	LHS	
23.	Shri Geril A. Sangma	-do-			RHS	-	
24.	Shri Marcush Marak	-do-			RHS	-	
25.	Shri Mickson Sangma, Nokma, Rongap A'kingland	-do-			-	LHS	
26.	Shri Sonaram Sangma	-do-			-	LHS	
27.	Shri Ebin Marak	-do-			-	LHS	
28.	Sshri Romison Marak	-do-			RHS	-	
29.	Shri Ronda Marak	-do-			RHS	-	
30.	Shri Jengson Sangma	-do			RHS	-	
31.	Shri Plen Sangma	-do-			-	LHS	
32.	Shri Mickson Sangma, Nokma, Rongap A'kingland	-do-			RHS	-	
33.	Shri Beloth Sangma	Rongap			-	LHS	
34.	Shri Rambok Sangma	-do-			RHS	-	
35.	Shri Digen Sangma	-do-			RHS	-	
36.	Shri Sangnal Sangma	-do-			RHS	-	
37.	Shri Sengrak Sangma	-do-			RHS	-	
38.	Shri Robber Marak	-do-			RHS	-	
39.	Shri Walnith Sangma	-do-			RHS	-	
40.	Shri Heron Sangma	-do-			RHS	-	
41.	Shri Dinen Marak	-do-			RHS	-	
42.	Shri Sujith Sangma	-do-			RHS	-	
43.	Shri Kimsing T. Sangma	-do-			RHS	-	
44.	Secretary, Kera U.P. School	Rongap Kera			RHS	-	
45.	Shri Saljen Sangma	-do-			RHS	-	
46.	Shri Mickson Sangma, Nokma, Rongap A'kingland	-do-			RHS	-	
47.	Shri Horedin Sangma	-do-			-	LHS	
48.	Smt. Poseni Sangma	-do-			-	LHS	
49.	Shri Batchan Sangma	Kera Bazar			RHS	-	
50.	Shri Sumon Sangma	-do-			-	LHS	
51.	Shri Kuen Sangma	-do-			RHS	-	
52.	Shri Redon Shira	-do-			RHS	-	
53.	Smt. Punam Sangma	-do-			RHS	-	
54.	Smt. Sujin Sangma	-do-			RHS	-	
55.	Shri Gongjan Sangma	-do-			-	LHS	
56.	Shri Ronil Marak	-do-			-	LHS	
57.	Smt. Selina Sangma	-do-			-	LHS	
58.	Shri Tensing Marak	-do-			-	LHS	
	TOTAL :-			54-3-10 or, 72,655.91 sqm.			

This notification is made under the provisions of Section 4 of Act 1 of 1894 as amended by the Act 68 of 1984 to all whom it may be concerned.

The State Government are pleased to authorize the officers for the time being engaged in undertaking with their servants and workmen to enter upon and survey the land and do all other acts required or permitted by Sub-Section (2) of the Section 4 of the Act.

**S. R. WALLANG,**

Under Secretary to the Government of Meghalaya,  
Revenue and Disaster Management Department,  
Meghalaya, Shillong.

The 3rd September, 2012.

**No. CTA -63/2011/1251.—** In pursuance of the provision of Sub-Rule 9 of Rule 8 of the Central Sales Tax (Meghalaya) Rule 1957, it is hereby notified for general information that the blank Form ‘C’ bearing No. AA0097403 issued by the Superintendent of Taxes, Circle – III, Shillong were lost from the custody of M/S M.G. Store, G.S. Road, Shillong and are hereby declared invalid and obsolete for the purpose of Section 8(4) of the CST Act, 1956. dealers are cautioned against accepting of the said forms for purpose of Trade and the finder of the lost ‘C’ forms should also please return the same to the undersigned. Anyone fraudulently found using the said forms will bind himself liable for action in accordance with the Provisions of the Central Sales Tax Act, 1956 and Rules framed thereunder.

**L. KHARKONGOR,**

Commissioner of Taxes, etc.,  
Meghalaya, Shillong.